APHC010297112026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

MONDAY, THE TWENTY SECOND DAY OF JUNE
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 15922/2026

Between:

1. M/S. BABLU YADAV VARI FRIENDS FAST FOOD AND BIRYANI CENTRE,, HAVING ADDRESS AT OPEN SPACE NO.0S-A09, APSRTC ANANTHAPUR BUS STATION, ANANTHAPURAMU-515001 REPRESENTED BY ITS SOLE PROPRIETOR, K RANGA SWAMY, S/O. LATE K BAZARAPPA, AGED ABOUT 56 YEARS, R/O. 113-3-47, SRINIVASA NAGAR, ANANTHAPURAMU, ANDHRA PRADESH- 515 001

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, GUNTAKAL CIRCLE, ANANTAPUR DIVISION, D.NO. 17/205, NEAR MARKET, GOOTY ROAD, KASAPURAMU ROAD, GUNTAKAL, ANANTHAPURAMU, ANDHRA PRADESH- 515801

2. THE ASSISTANT COMMISSIONER ST, ANANTHAPUR-1 CIRCLE, ANANTAPUR DIVISION, D.NO. 19-1-558-2-1,2TH FLOOR, PAR HEIGHTS BUILDING GOOTY ROAD, ANANTHAPURAMU, ANDHRA PRADESH- 515 005

3. THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY REVENUE (COMMERCIAL TAXES), SECRETARIAT BUILDINGS AT VELAGAPUDI, GUNTUR DISTRICT, ANDHRA PRADESH - 522238

4. UNION OF INDIA, MINISTRY OF FINANCE, REPRESENTED BY ITS SECRETARY, NORTH BLOCK, NEW DELHI-110 001

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue a writ, order. or direction, more particularly one in the nature of a Writ of Mandamus declaring the a) Show cause notice in Form DRC 01 vide ref. no. ZD370525008020 Y dated 08.05.2025 and order vide DIN ref. no. DIN3703102546864 dated 03.10.2025 along with DRC 07 (for 2022-23 to 2024-25) issued by the Respondent No.1 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Principles of natural justice and Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or pass

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Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to stay the operation of order vide DIN ref. no. DIN3703102546864 dated 03.10.2025 along with DRC 07 (for 2022-23 to 2024-25) in the interest of Justice and equity as otherwise, the Petitioner will be put to irreparable loss and hardship.

Counsel for the Petitioner:

1. MOHD MUKHAIRUDDIN

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri Muhammad Mukhairuddin, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes, appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an Order, dated 03.10.2025, passed by the 1st respondent. This Order of Assessment, covers the period, 2022-2023 to 2024-2025.

3. The petitioner, after having raised various grounds of challenge, has pressed the ground that, a single assessment order passed, for more than one financial year, would be violative of the provisions of Section 73 and Section 74 of the G.S.T. Act, 2017, and consequently, set aside the orders of assessment/appeals.

4. A Division Bench of this Court, in W.P.No.11028 of 2025 & batch, after considering the said question, had held that, a single show-cause notice or a single composite assessment order, cannot be passed, in relation to more than one tax period of either a month if the assessment is taken up before the due date for filing of the annual return or for more than one year if the due date for filing of annual return has been reached.

5. The petitioner has raised various grounds of challenge. However, the petitioner is pressing the primary ground of the order being a composite order.

In that view of the matter, the present Writ Petition is being disposed of, on this ground of challenge, leaving open the other grounds of challenge.

6. Accordingly, this Writ Petition is disposed of, setting aside the impugned order, dated 03.10.2025, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. This order shall be subject to the condition of the petitioner depositing 20% of the disputed tax within a period of three (03) weeks from the date of receipt of this order. Any payment made, by the petitioner, after the impugned order, had been passed, shall be set off, for the purpose of calculating the aforesaid 20%.

8. Needless to say, the period from the date of passing of the impugned order till the date of receipt of this order shall be excluded for the purpose of limitation. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:22.06.2026
KPV

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No.15922 of 2026

(per Hon'ble Sri Justice R. Raghunandan Rao)

22.06.2026

KPV